



ASL INDUSTRIES LIMITED

Reg. Off: 7B, Punwani Chambers, Kiran Shankar Roy Road, Kolkata, West Bengal – 700 001
CIN: L36900WB1992PLC099901 Phone No.: +91 92346 77980; Email: cs@aslindustries.in
Website: www.aslindustries.in

12th November 2024

To,
Executive Listing/Listing Department
SME Platform of National Stock Exchange
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Company Code: ASLIND

Dear Sir/Madam,

Ref: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub: Submission of Outcome of Board Meeting – Unaudited Financial Results as on 30th September 2024.

Date : 12th November 2024
Meeting commenced on: 06:00 PM
Meeting concluded on : 06.30 PM
Venue : 7B, Punwani Chambers, Kiran Shankar Roy Road, Kolkata, West Bengal – 700 001.

In continuation of our Board Meeting intimation dated 06th November 2024 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Unaudited Financial Results for the half year ended 30th September 2024 alongwith Limited Review Report issued by M/s. TDK & Co., Statutory Auditors of the Company.

You are requested to take the above cited information on your records.

Thanking You.

For ASL Industries Limited

Subhash Gurav
Managing Director
DIN: 07620029



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| ASL INDUSTRIES LIMITED | | | | | | |
|---|--|-----------------|-----------------|---------------|----------------|----------------|
| CIN: L36900WB1992PLC099901 | | | | | | |
| Registered Off: 78B, Punwani Chambers Kiran Roy Road, Kolkata, West Bengal - 700001 | | | | | | |
| STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2024 | | | | | | |
| (Amount in Hundreds) | | | | | | |
| Sr. No. | Particulars | Half Year Ended | | | Year Ended | |
| | | 30.09.2024 | 31.03.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
| | | Un-Audited | Audited | Un-Audited | Audited | Audited |
| 1 | Income | | | | | |
| | (a) Revenue From Operations | - | - | - | - | - |
| | (b) Other Income | 36,156 | 36,700 | 88,552 | 125,252 | 260,851 |
| | Total Income | 36,156 | 36,700 | 88,552 | 125,252 | 260,851 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - |
| | (d) Employee Benefit Expenses | 5,992 | 17,070 | 4,185 | 21,255 | 32,458 |
| | (e) Finance Cost | - | - | - | - | - |
| | (f) Depreciation and amortisation expense | - | 282 | 283 | 565 | 565 |
| | (g) Directors Remuneration | 10,000 | 24,000 | - | 24,000 | - |
| | (h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 5,334 | 6,871 | 5,758 | 12,630 | 9,934 |
| | Total Expenses | 21,326 | 48,224 | 10,226 | 58,450 | 42,957 |
| 3 | Profit / (Loss) before exceptional items and tax (1-2) | 14,829 | (11,524) | 78,326 | 66,802 | 217,894 |
| 4 | Exceptional Items | - | 4300 | 14,501 | 18,801 | - |
| 5 | Profit / (Loss) before tax (3-4) | 14,829 | (15,824) | 63,825 | 48,001 | 217,894 |
| 6 | Tax Expenses | | | | | |
| | (a) Current Tax | 3,707 | (5,596) | 13,048 | 7,452 | 49,257 |
| | (b) Deferred Tax | - | 1,900 | 2,729 | 4,629 | 5,582 |
| | (c) Income Tax | - | - | - | - | - |
| 7 | Total Tax Expenses | 3,707 | (3,696) | 15,777 | 12,081 | 54,839 |
| 8 | Profit/ (Loss) for a period from continuing operations (5-7) | 11,122 | (12,128) | 48,048 | 35,920 | 163,055 |
| 9 | Profit/ (Loss) for a period from dis - continuing operations | - | - | - | - | - |



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| | | | | | | |
|----|--|---------------|-----------------|---------------|---------------|----------------|
| 10 | Tax Expenses of discontinued operations | - | - | - | - | - |
| 11 | Profit/ (Loss) for a period from dis - continuing operations (after tax) (9-10) | - | - | - | - | - |
| 12 | Other Comprehensive Income/ (Loss) | - | - | - | - | - |
| | A) (i) Amount of items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | B) (i) Amount of items that will be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| 13 | Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12) | 11,122 | (12,128) | 48,048 | 35,920 | 163,055 |
| | Paid -up Equity Share Capital | 1041709.00 | 1041709.00 | 1041709.00 | 1041709.00 | 1041709.00 |
| 14 | Earning Per Share (For continuing operations) | | | | | |
| | (a) Basic | 0.11 | (0.12) | 0.46 | 0.34 | 1.57 |
| | (b) Diluted | 0.11 | (0.12) | 0.46 | 0.34 | 1.57 |

Notes:

1. The Unaudited financial statements for the half year ended as on 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 12th November 2024.
2. M/s. TDK & Co., Statutory Auditors of the Company have carried out audit of the financial results for the half year ended on 30th September 2024 in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company is listed on SME Platform, Therefore, preparation of financial results as per IND AS is not applicable to the Company.
4. The statement has been prepared in accordance with section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
5. The Company operates in a single segment only. Therefore, segment wise reporting is not applicable to the Company.
6. Provision for taxes, if any, shall be made at the end of the year;
7. Previous period figures have been re-grouped and re-classified wherever necessary.



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| CIN: L36900WB1992PLC099901 | | | |
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| STATEMENT OF STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2024 | | | |
| (Amount in Hundreds) | | | |
| Sr.No. | Particulars | STANDALONE | |
| | | Half Year ended | Previous year ended |
| | | 30.09.2024 (Un-Audited) | 31.03.2024 (Audited) |
| (I) | EQUITY AND LIABILITIES | | |
| (1) | Shareholders' funds | | |
| | (a) Share Capital | 1,041,709 | 1,041,709 |
| | (b) Reserves and surplus | 2,472,332 | 2,461,210 |
| | | 3,514,041 | 3,502,919 |
| (2) | Current liabilities | | |
| | (a) Short -Term Borrowings | - | - |
| | (b) Trade Payables | - | - |
| | i) total outstanding dues of micro enterprises and small enterprises | - | - |
| | ii) total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| | (c) Other Current Liabilities | 600 | 1,385 |
| | (d) Short- Term Provisions | (4,279) | (4,557) |
| | | (3,679) | (3,173) |
| | TOTAL | 3,510,362 | 3,499,746 |
| (II) | ASSETS | | |
| (1) | Non-current assets | | |
| | (a) Property, plant and equipment and Intangible assets | - | 1,755 |
| | (b) Non-current investments | - | 4,000 |
| | (c) Deferred tax assets | 25,654 | 25,654 |
| | (d) Other non-current assets | - | - |
| | | 25,654 | 31,409 |
| (2) | Current assets | | |
| | (a) Trade receivables | - | 1,810 |
| | (b) Cash and bank balances | 717 | (3,483) |
| | (c) Short-term loans and advances | 3,483,991 | 3,470,010 |
| | (d) Other current assets | - | - |
| | | 3,484,708 | 3,468,337 |
| | TOTAL | 3,510,362 | 3,499,746 |



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| ASL INDUSTRIES LIMITED | | |
|---|------------------|------------------|
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| Registered Off: 78B, Punwani Chambers Kiran Roy Road, Kolkata, West Bengal - 700001 | | |
| CASH FLOW STATEMENT AS ON 30.09.2024 | | |
| (Amount in Hundreds) | | |
| Particulars | as on 30.09.2024 | as on 31.03.2024 |
| Cash flow from operating activities | | |
| Profit/(loss) before tax from | | |
| - Continuing Operations | 11,122 | 48,001 |
| -Discontinued Operations | | |
| Profit before Income Tax including discontinued operations | 11,122 | 48,001 |
| Adjustments For: | | |
| Depreciation and amortisation expense | - | 565 |
| Provision for Adjustments | - | - |
| Interest income | - | - |
| Finance cost | - | - |
| (Profit)/loss on sale of investments | - | - |
| Gain on mark to market of investments | - | - |
| (Profit)/loss on sale of property, plant and equipment (net) | - | - |
| Net (gain)/loss on foreign currency transactions and translation | - | - |
| Provision for capital work in progress | - | - |
| Deferred Government grant transferred | - | - |
| Change in operating assets and liabilities | | |
| (Increase)/Decrease in inventories | - | - |
| Increase/(Decrease) in trade payables | - | - |
| Increase/(Decrease) in other Liabilities | (785) | - |
| (Increase)/Decrease in trade receivables | 1,810 | 880 |
| (Increase)/Decrease in Other Current Assets | - | 4,298 |
| Increase/(Decrease) in Short Term loans & Advances | (13,981) | (32,404) |
| Increase/(Decrease) in Current liabilities | - | (62) |
| Increase/(Decrease) in Short Term provisions | - | (46,584) |
| (Increase)/Decrease in Advance Tax & TDS | 279 | (1,337) |
| (Increase)/Decrease in Other Non Current Assets | - | 1900 |
| Sub-Total | (12,677) | (72,744) |
| Cash generated from operations | (1,555) | (24,743) |
| Net Income taxes (paid) / refunds | - | (5,659) |
| Net cash inflows from operating activities A | (1556) | (30,402) |
| Cash flow from investing activities | | |
| Capital expenditure on property, plant and equipments including capital advances | - | - |
| Sale of property, plant and equipments | 1755 | - |
| Purchases of investments | - | - |
| Sale of investments | 4,000 | - |



TDK & Co.
Chartered Accountants
(An ISO 9001 : 2015 Certified Co.)

Mob. : +91 91520 02313
+91 99208 81296
E-mail : info@tdk.net.in
Website : www.tdk.net.in

LIMITED REVIEW REPORT

As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
ASL Industries Limited
78B, Punwani Chambers Kiran Roy Road,
Kolkata, West Bengal – 700001.

We have reviewed the accompanying statement of Standalone Un-Audited Financial results of **ASL Industries Limited** for the half year ended on **30th September 2024**, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Indian Accounting standard Specified under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TDK & Co.,
Chartered Accountants
Firm Reg. No.: 109804W


Neelanj Shah
Partner

M. No.: 121057

Peer Review No.:

UDIN:24121057BKECWB1401



Place: Mumbai

Date: 12th November 2024